

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

UNITED STATES OF AMERICA, and
ELEANOR CLARK
REVENUE AGENT of the
INTERNAL REVENUE SERVICE,

Petitioners,

v.

DEBRA STARLING,

Respondent.

CIVIL ACTION NO. 3:11-cv-00199
JUDGE NIXON

ORDER

From the record before it, the Court hereby FINDS:

(1) that the petitioners have established a prima facie case for judicial enforcement of the administrative summons of the Internal Revenue Service herein:

(2) that the Respondent has been afforded an opportunity to show any cause he might have as to why such summons should not be enforced by this Court; and,

(3) that the Respondent has not shown any just cause.

Accordingly, it hereby is ORDERED that such summons be ENFORCED.

It hereby is ORDERED* that the Respondent, Debra Starling, appear before Eleanor Clark, an agent of the Internal Revenue Service, at 801 Broadway, Room 149, Nashville, Tennessee 37203 on February 17, 2012, at 9:00 a.m.

It is further ORDERED* that at such time and place, Debra Starling, give testimony and bring with him and produce for examination all books, records, papers, and other data described in the administrative summons, a copy of which is attached hereto and incorporated by reference.

It is further ORDERED that a copy of this Order be served on the Respondent.
ENTER:


JUDGE NIXON
United States District Court

*Any failure to obey this order may subject the Respondent to the contempt powers of this Court. See 26 U.S.C. section 7604(b); United States v. Rylander, 460 U.S. 752, 103 S.Ct. 1548, 75 L.Ed.2d 521 (1983), reh.den., 462 U.S. 1112, 103 S.Ct.2466, 77 L.Ed.2d 1342 (1983); United States v. Riewe, 676, F.2d 421[9] (10th Cir. 1982). (If the taxpayer still refuses to comply, contempt proceedings with the possibility of imprisonment conditioned upon [compliance] are warranted.)